--10. (Amended) The sterile pharmaceutical formulation according to claim 8, comprising at least one additive selected from the group consisting of surfactants, pH regulating agents, chelating agents, agents rendering the formulation isotonic and thickening agents.--

B3

--11. (Amended) The sterile pharmaceutical formulation according to claim 8, wherein the concentration of the glucocorticosteroid or ester, acetal, or salt thereof, ranges from about 0.05 to about 20 mg/ml in the formulation.--

--39. (Amended) A pharmaceutically acceptable powder in the form of dry, finely divided particles having a mass median diameter (MMD) of less than 10 μm, said dry particles being sterilized by heat treatment at a temperature of from 100°C to 130°C and comprising a glucocorticosteroid or ester, acetal, or salt thereof, wherein the glucocorticosteroid or ester, acetal, or salt thereof, comprises an asymmetric acetal structure.--

B4

Please add new claims 49-55 as follows.

-- 49. (New) A pharmaceutically acceptable powder in the form of heat sterilized, dry, finely divided particles comprising budesonide, rofleponide or rofleponide palmitate, or ester, acetal, or salt thereof. --

Subt D5

--50. (New) A sterile pharmaceutical formulation comprising a pharmaceutically acceptable powder in the form of heat sterilized, dry, finely divided particles and comprising budesonide, rofleponide or rofleponide palmitate, or ester, acetal or salt thereof.--

B5

--51. (New) A pharmaceutically acceptable powder in the form of heat sterilized, dry, finely divided particles, said powder being sterilized by heat treatment at a temperature of from 100°C to 130°C and comprising budesonide, rofleponide or rofleponide palmitate, or ester, acetal or salt thereof. --

--52. (New) A pharmaceutically acceptable powder in the form of heat sterilized, dry, finely divided particles comprising a glucocorticosteroid or ester, acetal, or salt thereof, wherein the glucocorticosteroid or ester, acetal, or salt thereof comprises an asymmetric acetal structure.--

--53. (New) The formulation of claim 8 wherein the formulation is a suspension.--

--54. (New) A pharmaceutically acceptable suspension comprising sterilized, finely divided particles comprising budesonide, rofleponide or rofleponide palmitate, or ester, acetal or salt thereof, combined with a pharmaceutically acceptable additive.--

--55. (New) The pharmaceutically acceptable suspension of claim 54 wherein the particles are dry particles.--